

**Establishing Written Policies and Procedures for Collecting
from Outside Sources Missing Information Necessary to
Render an Accurate Accounting of the IIM Trust.**

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| | 2. House of Representatives Report 102-499, <i>Misplaced Trust: The Bureau of Indian Affairs Mismanagement of the Indian Trust Fund</i> , April 1992, 102 nd Congress, 2d Session. | |
| | 3. Office of the Special Trustee for American Indians, <i>Strategic Plan to Implement the Reforms Required by the American Indian Trust Reform Act of 1994</i> , April 1997. | |
| | 4. The Department of the Interior, <i>High Level Implementation Plan</i> , July 1998, Trust Management Improvement Project | |
| | 5. <i>The American Indian Trust Fund Management Reform Act of 1994</i> | |
| | 6. Draft <i>IIM Related Systems Improvement Project</i> - The Tiger Team, 1995 | |
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Executive Summary

In the matter of *Cobell v. Babbitt*, the United States District Court for the District of Columbia ordered the Department of the Interior to rectify four breaches of statutory duties declared under the *Indian Trust Fund Management Reform Act of 1994*. This report focuses on the Department's actions to address the first breach cited in the Court's Order, holding that the Department of the Interior must establish written policies and procedures for collecting from outside sources missing information necessary to render an accurate accounting to Individual Indian Monies account holders.

The IIM Trust. Currently, approximately 11 million acres of land, comprised of the remaining allotted land and lands subsequently acquired and placed in trust, are administered in trust, by the Secretary of the Interior, for the benefit of more than 285,000 individual Indian beneficiaries. Several hundred million dollars is generated annually from the management of the lands and passes through the IIM accounts.

The Reform Act. In 1994 the Congress passed and the President signed *The American Indian Trust Fund Management Reform Act of 1994*. The Reform Act requires but does not define specifically what should be accomplished to render reports of accounting activity to individual Indians. Section 101 of the Reform Act requires account holders be provided with a periodic statement of accounts. Section 102 (b) identifies the contents of the required quarterly statement.

- the source, type, and status of the funds;
- the beginning balance;

- the gains and losses;
- receipts and disbursements; and
- the ending balance.

The trustee's records and files are the basis for the entire trust operation, enabling the trustee to demonstrate to the beneficiary the proper management and administration of the trust fund.

The Department has been unable to provide adequate information to the account holders regarding their funds. Much of the inability to provide the information relates to the fact that many of the records supporting transactions and account history are missing.

Time Period Covered. Although the Order did not define the period to be covered by the directed accounting, the question of the scope and nature of Department's responsibility to render an accounting prior to October 25, 1994, the effective date of the Indian Trust Fund Management Reform Act, is under appeal. Therefore, this document details the proposed strategies for collecting missing information to meet Interior's statutory obligation. The approach for providing information to account holders for the prior period will be determined after the proposed information gathering with account holders, their representatives, and other interested parties.

Searching Outside Sources. The Department should have in its possession the bulk of documents, information and data generated since 1994, and even before that date, given the records freezes imposed in the mid-1980's. However, when necessary information is not available internally, the Department will expand searches to external sources. It is possible that certain records for selected transactions may not be available within the Department of the Interior. Depending on the nature and the extent of any unlocated documents, follow-up procedures may be planned and coordinated to

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contact relevant third parties as necessary in order to exhaust all sources of information for relevant accounting documentation.

Although the scope of the required effort is not known at this time, following are some of the potential sources for additional documentation:

- Individual account holders
- Tribes
- Lessees
- Oil and gas operators
- Loggers
- Mining operators
- Financial institutions
- Indian Trust Accounting Division,
General Services Administration
- U.S. Department of the Treasury
- U.S. Forest Service
- U.S. General Accounting Office
- Office of the Inspector General, DOI

Project Management. The collection effort outlined in this document will be undertaken by appropriate line managers in the Department's trust management organizations, typically with the aid of additional staff and contractors acquired specifically for this effort. The entire effort will be coordinated and managed by a Project Manager under the guidance and oversight of the Office of the Special Trustee for American Indians.

The Department's work Plan and milestones are presented in the table at page 22.

Introduction

Breaches of Trust. Based upon the Court's review of the statutory requirements contained in the *American Indian Trust Fund Management Reform Act of 1994*, the following specific breach was declared:

The Department of the Interior has no written policies or procedures to collect information that may be available from outside sources that would supply missing information on IIM accounts.

Collecting Missing Information. This report addresses the Department of the Interior's effort to rectify this breach.

Time Period Covered. Although the Order did not define the period to be covered by the directed accounting, the question of the scope and nature of Department's responsibility to render an accounting prior to October 25, 1994, the effective date of the Indian Trust Fund Management Reform Act, is under appeal. Therefore, this document details the proposed strategies for collecting missing information to meet Interior's statutory obligation. The approach for providing information to account holders for the prior period will be determined after the proposed information gathering with account holders, their representatives, and other interested parties.

Background. Pursuant to the Indian General Allotment Act of 1887, 24 Stat. 388, as amended, the Department of the Interior manages land held in trust for individual Indians that generate

revenue for the beneficial owners. Generally, the primary mechanism for distributing money earned on allotted lands to the beneficiaries has been the Individual Indian Monies ("IIM") account. From the late 1800's forward, lands formerly part of Indian reservations were allotted to individual members of Indian tribes.

Currently, approximately 11 million acres of land, comprised of the remaining allotted land and lands subsequently acquired and placed in trust, are administered in trust, by the Secretary of the Interior, for the benefit of more than 285,000 individual Indian beneficiaries. Several hundred million dollars is generated annually from the management of the lands and passes through the IIM accounts.

The revenues produced from the natural resources on those lands were generally deposited in either the Federal Treasury or private banks. The funds were then divided based on each individual's proportional interest in the land generating the funds. Each individual's share of the funds was then placed in an IIM account where it was held until distribution. With certain exceptions, a bonded disbursing officer then distributed the funds to the account holder ("beneficiary").

Natural resources from these lands in some parts of the country generated significant income. Primary sources of income were from oil, gas, coal and other minerals; sales of timber from the forests on the land; and agricultural leases for farming, grazing, and other uses. The income was deposited to the IIM accounts maintained at several locations around the country. In total, accounts were maintained at up to 90 locations. Over the years, as original allottees passed on and estates were probated, many more accounts were established to account for derivative shares of the trust land income. Then, as Indian owners

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became more mobile and moved around the country more accounts were established at BIA offices

nearest their home, mainly for individual's convenience.

Several factors have contributed to the Department's past failure to effectively manage IIM trust accounts, including fractionation and poor use of technology. While the amount of money generated has increased dramatically since the inception of the IIM system, the number of beneficiary accounts has increased at a much greater rate. This "fractionation" in the beneficial ownership of the land has imposed a severe burden on the accounting and asset management systems of the Department.

As interests in individual allotments continued to pass to subsequent generations, the number of owners of an individual allotment multiplied to the extent that some 160-acre allotments that originally had one owner today may have hundreds or even more. Some of these interests, having been passed through many generations, may entitle the owner to such a small portion of the proceeds generated that the beneficiary receives only pennies a year. In addition, since the record keeping and distribution of money was historically handled at the local level, duplicate accounts could be formed if an individual either owned land in several areas or moved and was serviced at a different Bureau of Indian Affairs (BIA) office.

Moreover, the Department's systems for managing IIM accounts have not kept pace with this increasing burden nor with systems available to the private sector. These problems compounded each other and in the end overwhelmed the system. Over time, the Department became unable to provide many

beneficiaries with accurate basic information such as the source of funds, gains and losses, and periodic statements of account performance.

For many of these and other reasons, such as lack of emphasis on accountability for Indian funds and records supporting transactions within the accounts, the Department has been unable to provide a complete accounting to the account holders for their funds. Much of the inability to provide an accounting related to the fact that many of the records supporting transactions and account history were not easily retrievable.

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Objectives

The objectives of this Plan are to: 1) describe the nature and extent of IIM trust accounts since passage of the Act; 2) present a logical approach to assess the state of documentation, information and data available necessary for the Department of the Interior to meet its obligations under the Act; 3) identify approaches and options for gathering missing documents, information and data from third parties to supplement the Department of the Interior's present files; and, 4) commence the planning, decision process and programming of personnel and budget resources that will be necessary for the successful gathering and organization of documents, information and data from third parties.

Responsibilities

Office of the Special Trustee for American Indians. The Office of the Special Trustee for American Indians was established under the American Indian Trust Funds Management Reform Act of 1994, 25 United States Code (U.S.C.) Sec.4001-4601, and is responsible for oversight, reform, and coordination of the policies, procedures, systems and practices used by various Departmental agencies in managing Indian trust assets. The Office of the Special Trustee for American Indians also provides basic collection, accounting, investment, disbursing, and reporting functions to trust account holders. Further, the Office of the Special Trustee for American Indians maintains over 285,000 IIM trust accounts through which over \$300 million pass each year.

Accounting Systems. Following is a brief summary of the relevant systems in effect and their use during the period covered by this Plan.

Finance System. Through 1995, this was the accounting system used for the general ledger control accounts. Primarily summary level general ledger account transactions were posted to this system, as well as entries affecting the IIM pool.

MoneyMax System. Through 1995, this system was used to track the detail of all investments held, related terms and earnings.

OMNI Trust. In 1995, this system was implemented and took the place of the Finance System and the MoneyMax System. Its primary

purpose with regard to IIM was to account for the investment pool.

IRMS. This is the IIM system used to track account balances and transactions at the individual account level. In September, 1998, OTFM began the conversion process to phase out this system. Presently, accounts for three of twelve regional offices remain on this system.

SEI / TFAS. This is the replacement system for ONMI Trust and IRMS. The asset pool was converted to this system from OMNI Trust effective March 1, 1999. Conversion for BIA regional office (account holder) accounts has been phased. Presently, all but three Regional offices have been converted to TFAS.

Bureau of Indian Affairs. The Bureau of Indian Affairs' (BIA) current duties and responsibilities include: a) keeping Indian land ownership records; b) approving Indian land sales; c) approving land use activities on Indian lands; d) approving the sale of land resources; e) collecting the proceeds of certain land uses and sales; f) distributing such proceeds to landowners; and g) distributing judgement funds and other monies to individual Indians. Current BIA goals for natural resources are to maximize the productivity and current income from Indian lands within the constraints of applicable laws and regulations. In recent history, BIA's active management of Indian trust property has decreased as a result of P. L. 93-638 and Self-Governance. Through compacting and contracting many tribes have elected to take over certain trust functions previously performed by BIA employees.

Bureau of Land Management. In addition to responsibilities for public land, the Bureau of Land Management (BLM) also has certain responsibilities regarding lands held by the

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Federal Government in trust for Indian peoples. On Indian tribal and individually allotted lands, there are about 3,900 Indian mineral leases for various mineral commodities. About 3,800 leases are producing these minerals. Producing leases cover about 1,500,000 acres of tribal and allotted lands. BLM's responsibility for Indian trust resources focuses on regulating mineral operations once a lease, permit or contract has been issued by BIA. The BLM also provides mineral appraisals, and reviews the terms and conditions of mineral permits, mineral leases and other mineral agreements related to Indian trust lands. BLM coordinates its work on Indian trust resources with other Interior bureaus through several Memoranda of Understanding. Minerals Management Service (MMS) uses BLM's inspection information to verify the amount of production reported to them by the mineral operator.

Minerals Management Service. Over the past 80 years, minerals production and royalty management functions have been performed by a series of government agencies. From 1920 (when the Mineral Leasing Act was enacted) until 1925, the Bureau of Mines performed production-related functions for Federal leases but did not collect royalties. The U. S. Geological Survey assumed this role from 1926-1982. From 1936-1982, USGS performed royalty functions for both Federal and Indian lands. MMS was created in 1982 for the express purpose of bringing greater accountability and certainty to royalty management functions through implementation of the Federal Oil and Gas Royalty Management Act of 1982.

MMS processes more than 200,000 transactions each month - totaling about \$300 million - from more than 75,000 Federal and Indian Leases. MMS annually collects and processes approximately \$4 billion to \$6 billion in Federal

and Indian mineral lease revenues. In Fiscal Year 1998, the Department of Interior administered 3,898 mineral leases on Indian lands. This includes 3,759 producing Indian oil, gas and mining leases and 139 non-producing leases. Total Indian mineral royalties in calendar year 1998 were \$175.8 million.

Office of Hearings and Appeals. The Office of Hearings and Appeals (OHA) conducts hearings through which Administrative Law Judges who are responsible make heirship determinations or probate decisions regarding Indian trust assets. Each probate decided by an administrative law judge receives a probate number. OHA Administrative Law Judges follow specific procedures upon receipt of a probate case from the BIA. These procedures include the review, assembly, logging and docketing of the case, preparation of hearing notices, conduct of hearing, rendering of decision and distribution of decisions. The original material involving the probated case is organized into a file (e.g., notice, orders, will, affidavits, inventory, data for heirship and family history, exhibits, etc.). This file is then mailed to the appropriate BIA Land Titles and Records Office.

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Scope

Court Order. In the matter of *Cobell v. Babbitt*, the United States District Court for the District of Columbia ordered the Department of the Interior to correct four breaches of statutory trust duties contained in the *Indian Trust Fund Management Reform Act of 1994*. This report focuses on the Department's actions to address the first breach cited in the Court's Order, holding that the Department of the Interior must establish written policies and procedures for collecting from outside sources missing information necessary to render an accurate accounting to Individual Indian Monies account holders.

Time Period Covered. Although the Order did not define the period to be covered by the directed accounting, the question of the scope and nature of the Department's responsibility to render an accounting prior to October 25, 1994, the effective date of the Indian Trust Fund Management Reform Act, is under appeal. Therefore, this document details the proposed strategies for collecting missing information to meet Interior's statutory obligation. The approach for providing information to account holders for the prior period will be determined after the proposed information gathering with account holders, their representatives, and other interested parties.

Previous Efforts to Reconcile or Audit. From 1921 - 1951, GAO "settled" accounts, a decision that was final for the Executive Branch. This activity typically focused on reconciling BIA Agency and Disbursing Agent records. In late 1999, BIA discovered original BIA files and records held by the National Archives and

Records Administration in U.S. General Accounting Office official government files.

Past Departmental experience from reconciling Tribal trust funds in the early 1990's disclosed that the amount of missing information needed to support selected financial transactions was extensive. For instance, about 33,000 of the 252,000 financial transactions selected for the Tribal trust fund reconciliation project could not be verified due to missing information for the period 1972 - 1992. That amount of missing information equated to a dollar figure of unreconciled transactions totaling nearly \$2.4 billion, and has given rise to many--inaccurate--press reports about "lost" trust funds. In succeeding years, additional reconciliation work, based on acquisition of additional records, has reduced the \$2.4 billion figure to about \$2.0 billion.

In 1992, in conjunction with the Tribal Reconciliation effort, Arthur Anderson provided, at the Department's request, an estimate for the costs of performing a reconciliation of the scope contemplated for Tribal accounts. Arthur Anderson estimated that between \$108 and \$281 million would be needed to complete a similar IIM account reconciliation.

Rendering An Accurate Accounting. To identify what information must be collected from outside sources (or for that matter, internal DOI sources) requires identifying what information is missing. While this can be addressed generically, that could involve significant amounts of information in the hands of 3rd parties that is already adequately maintained by government agencies, including OST for periods after October 1994. "Missing" information can ultimately only be identified at the individual account and transaction level. The Department expects that this effort will show that most information, but not all, required for an

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accounting during this period is already in Federal hands.

The Reform Act requires but does not define specifically what should be accomplished to render reports of accounting activity to individual Indians.

Section 303 (b) (2) (B) (ii) of the Reform Act requires the Special Trustee to ensure that policies, procedures and systems be established to prepare accurate and timely reports to account holders on a periodic basis regarding all collections, disbursements, investments, and return on investments related to their accounts.

Section 101 of the Reform Act requires account holders be provided with a periodic statement of accounts. Section 102 (b) identifies the contents of the required quarterly statement.

- the source, type, and status of the funds;
- the beginning balance;
- the gains and losses;
- receipts and disbursements; and
- the ending balance.

Approach to Rendering an Accurate Accounting for Periods After October 25, 1994. The trustee's records and files are the basis for the entire trust operation, enabling the trustee to demonstrate to the beneficiary the proper management and administration of the trust fund. To the extent records are available from existing sources, or can be obtained from outside sources, the Department will prepare a statement for accounts in existence on October 25, 1994 and forward.

1. Source, type, and status of funds. The Department will identify the trust asset and/or legal action that authorized or established the IIM account.

2. Beginning balance. The statement will contain the beginning balance for the period, as stated in DOI records. The first quarterly statement will require a qualification that the beginning balance may change depending on the outcome of the review of periods before October 25, 1994.

3. Gains and losses. The Department will ensure that the proportionate share of revenue earned from the trust fund investment pool is properly and timely applied to and distributed with the principal to the selected accounts.

4. Receipts and disbursements. The Department will verify receipts to and disbursements from the account(s) from October 25, 1994, forward, by tracing selected transactions to source documentation. The Department will verify the timely deposit and distribution of funds to IIM accounts

5. Ending balance. The balance will be presented in a statement for each account. All statements for accounts with qualified initial balances will require qualifications for the accuracy of the ending balance as in 1, above.

The Department will explore whether the results can be documented in automated account statements detailing the transaction activity and the balance adjustments proposed, if any, for each account holder.

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Universe of IIM Accounts

The number of IIM accounts, open and closed, has varied during the period for which immediate statistics are available. For instance, the table below portrays the number of open and closed accounts at various periods since February 1996.

| Date | Number of Accounts | Dollar Value in Millions |
|----------|--------------------|--------------------------|
| 2/28/96 | 308,078 | 468.9 |
| 9/30/96 | 316,861 | 469.7 |
| 9/30/97 | 334,529 | 475.2 |
| 9/30/98 | 341,645 | 433.3 |
| 12/31/99 | 301,406 | 401.8 |

Analyses are underway for all transaction data from late 1994 forward. Initial analysis of 1998 data shows total individual transactions of approximately 5.4 million. It is estimated that approximately 3.6 million of those represent interest distributions, and another 1.2 million represent interfund transfers or distributions to individual accounts from special deposit. The remaining approximately 600,000 transactions represent receipt and disbursement activity into the IIM fund. The transactional data for the period from October 1, 1994 as projected

The table in Appendix A reflects a projection of the number, nature and type of IIM account transactions during the period 1994 - 1999. This analysis indicates that over 32 million transactions were processed during this period, covering about \$5.5 billion. There are heavy concentrations of transactions in Interest Receipts and Interest Transfers, typically involving low dollar amounts.

through September 30, 2000, is summarized in the table in Appendix A.

Basic Accounting Procedures

Source, Type and Status of Funds.

Originating source documents such as leases, contracts, sales, rights-of-way, etc., support the source, type and status of funds. For this process, it is important to address some of the differences in documentation for various types of leases.

Surface Leases. Surface leases include farm and pasture, grazing, rights-of-way, etc. where there is no permanent removal of resources and the lease agreements are based on some set payment amount on a periodic basis. In this instance, the *lease agreement* itself evidences the amount due to an account holder based on the stated terms therein.

Oil and Gas Leases. Oil and gas leases, on the other hand, are more complicated as they involve production information. Once an oil property is producing under an *oil and gas lease* for most trust lands, the production is monitored by Minerals Management Service and the Bureau of Land Management through self-reporting by the lessor by means of a *Monthly Report of Sales and Royalty Payments*. The Minerals Management Service maintains documentation regarding production and lease ownership (not individual Indian account holder) and instructs the Bureau of Indian Affairs and the Office of the Special Trustee for American Indians on the proper distribution of funds received on specific properties to the lease level. Much of this distribution information is transmitted electronically via an automated *Standard Form 1081*.

Timber. Similar to oil and gas, timber revenues involve agreements for stated rates, with actual revenues collected--or drawn down--based on the removal of timber from the property. Unlike oil and gas or other production type leases, timber payments are typically made in advance of the logging and are posted into special deposit accounts based on reported production for specific periods of time such as weekly, bi-weekly or monthly. Transfers of monies will occur from special deposit accounts to individual accounts. Evidence of production from an individual logging unit is represented by a summary report maintained by individual agency offices as well as *truck tickets* and *scaling tickets* documenting the volume or board feet of timber removed for a particular period of time.

Collections for Account Holders. Collections for account holders within the IIM fund are derived from various trust resources managed by the Department of the Interior. Resources represent allotted land, described in the introduction, that have proven to be rich in natural resources such as timber, oil and gas, coal and other minerals or have commercial qualities for business lease property, etc. Whatever the source of the revenue generated, the financial transaction documentation (i.e., not considering the lease agreement or production support) is substantially the same. The processes are similar for the majority of collection although, as with any system, there are exceptions.

Generally, funds are collected at the BIA field or agency office level. This process is evidenced by a *bill for collection* (CV). Several bills, as a result of a field location, daily activity or some other period or some other combination, will be combined and summarized on a *schedule of collection* and deposited via a *deposit ticket* (CT)

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into a Federal depository. In the past, the posting of this transaction at the field level was sometimes into a special deposit account which is a temporary holding account used until the distribution was made. The distribution of the funds is evidenced by a *journal voucher*, which is a document that results in an inter-fund transfer or movement of collected monies from the special deposit account to an individual account.

Typically, the collection transactions from account postings should be traced to the *bill for collection*, *schedule of collection* and *deposit ticket* as verification that the amount collected was posted and deposited correctly. The movement of the funds should also be verified to their individual postings as evidenced by the *journal voucher* created to effect the distribution.

In the case of IIM collections, the bill for collection is the most relevant document and thus, the minimum documentation required. This is the source document which verifies the amount due and collected. The additional schedule of collection and deposit tickets, although they do not directly affect an individual account, should also be located when possible as further verification of the deposit into Treasury.

Investment Activity. Interest earnings for individual accounts are based on calculated yields for the account holders as determined by the earnings of the investment pool. The rates that are applied to individual accounts are determined by the Office of the Special Trustee for American Indians and disseminated to the BIA Regional Office locations for posting to individual accounts (distribution). Specific *investment securities* held and their stated rates provide the supporting documentation of their purchase and the stated terms of the securities.

Disbursements. Disbursements from an individual's account are the result of either *specific requests* or *automatic disbursements*, if the account is not a controlled account (i.e., it is an "auto-disburse" account). The primary concern where disbursements are involved is that there is sufficient documentation authorizing the disbursement (i.e., *disbursement authorization*). *Check copies and/or canceled checks* also provide evidence that the disbursement was to the named account holder.

**Condition and Sources of
Trust Documents and
Information**

The extent of missing records was highlighted when in the early 1990's the Department was directed by Congress to reconcile all trust accounts, Tribal and IIM. Plans were made, contractors hired, and the reconciliation was attempted. In the process, due to the magnitude of missing records found to exist in the Tribal accounts and the estimated costs of reconciling IIM accounts, the IIM reconciliation was abandoned—it was estimated to cost between \$108 and \$281million. The Tribal accounts were pursued but despite best efforts at the time, records in support of 33,000 out of 252,000 selected transactions were not found. Significant numbers of records in support of Tribal transactions have since been found but many remain missing.

The Department has reviewed the procedures used in previous attempts to gather records supporting trust fund transactions and the current procedures and records types being gathered for the Cobell document production project. It appears that the previous attempts to obtain records could have been more extensive but that the current document production process for the Five Named Plaintiffs in the Cobell litigation is more extensive than needed to verify transactions necessary to render an accurate accounting.

OST Documents, Information and Data. Office of

Trust Funds Management (OTFM) documents for the period of this effort are expected to be primarily centrally located in Albuquerque, either at the Office of Trust Litigation Support and Records (OTLSR) document storage facilities or at the OTFM. Those records, which are largely trust administration and financial documents, are located at the OTLSR facilities have been inventoried or are in process of being inventoried. The results of the inventories have been the creation of a large electronic database listing the content of the boxes. The database contains information with regard to box location as well as document types within each box. The inventory database also contains information regarding location, time period, etc. that will be useful in document search procedures. This inventory will provide a head start facilitating the search for specific types of documents for earlier years. Documents for the more recent years are primarily stored at the Albuquerque OTFM offices. Documents are generally stored by "BATCH" numbers utilized in the new accounting system (SEI) recently established by the OTFM.

For those documents located at Region/agency locations, it will be necessary to specifically request that those records be shipped and stored centrally. This procedure is consistent with the OTLSR's current Plan to obtain and house all such records. OTFM/OTLSR are also in the process of implementing document imaging procedures that would allow on-line access to source documents for more recent time periods. The planned implementation of the TAAMS system will also facilitate document access and retrieval.

It is thought that many trust administrative and financial records not in OTLSR's storage facilities for past transactions, covering many accounts,

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are missing. Inventories of records found to be missing in the cleanup of the files transferred to Albuquerque have been kept and disclose that about 600,000 records impacting 168,000 accounts are not at OTSLR's facilities in Albuquerque and may not be in BIA's files. Efforts are underway to obtain replacement of the missing records but progress has been slow and the effort costly—less than 5,000 have been found to date after over five months of contractor effort. The data cleanup contract for the Office of the Special Trustee for American Indians is now being re-prioritized to stratify efforts for obtaining the missing records over the next year. Also, the Office of the Special Trustee for American Indians' field representatives are following up on missing records with account holders. Attempts to locate missing information to date have generally consisted of inquiries of account holders.

The type and number of missing documents from the OST Data Cleanup of IIM file folders during the period 1997 - 1999 is portrayed in following table.

| <u>Mandatory Document</u> | <u>Number Missing</u> |
|---|-----------------------|
| Tribal Membership/CDIB | 115,252 |
| Social Security Card/W-9 | 76,919 |
| Birth Certificate | 28,373 |
| Documentation of Account Holds | 1,245 |
| Court Order Appointing Guardian | 6,386 |
| Unofficial Notice of Death | 11 |
| Official Notice of Death | 3,015 |
| Order Prohibiting Distribution to Heirs | 456 |
| Order Determining Heirs/Probate | 287 |
| Account Establishment Form | 109,342 |
| Change Orders | 93,102 |
| Financial Transaction Documentation | 62,797 |
| Disbursement Authorization | 101,548 |
| TOTAL | 599,836 |

Many of these documents contain personal information such as certificates of Indian blood

and social security numbers. Additional searches including inquiries directly to account holders are in process to attempt to locate some of the mandatory documents. Other inquiries directly to account holders may also be necessary where payments are sent directly from the lessees to the account holders.

BIA Documents, Information and Data.

Certain documents will be required for additional verification of receipt transactions as well as distribution/allocation of revenues received on trust properties. These records include leases, contracts, production documentation such as run tickets, truck tickets, etc. where timber and oil and gas is concerned. Ownership records will also be required for the determination of an individual's share in revenues collected. These records are managed and held by the BIA at over 200 locations nationwide. The Department has reviewed the efforts to collect information in support of the Tribal account reconciliation and believes it could have been more extensive. For the most part, only financial activity offices were searched in the BIA field offices. Depending on the record keeping practices at the local level, many of the records may be available in other parts of the field offices that were not searched, such as in resource management offices. Expanded searches to include land operation and realty and other appropriate organizations will be designed and implemented. Search procedures also will be expanded and implemented.

MMS Documents, Information and Data. The vast majority of MMS records, both past and current, are organized on a lease and/or payor basis. Records are located at the Denver Federal Records Center, the MMS Lakewood Compliance Division, the Office of Indian Royalty Accounting, in office files in Denver, microfiche records located in Denver, and the Farmington Indian Minerals Office. Records found at other locations include audit records and lease account

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reconciliations, records transferred from USGS Field Offices in the early 1980s when the royalty functions were reorganized and centralized, and USGS previously archived records subsequently transferred to MMS. The Ft. Worth Federal Records Center and the Dallas Compliance Division have audit records and lease account reconciliations. Other records include microfiche located in Dallas and Tulsa, records transferred from USGS Field Offices in the early 1980s, and previously archived USGS records subsequently transferred to MMS. Other records are at the Oklahoma City Compliance Office and Houston Compliance Office. These documents include audit records and files related to individual Indian cases.

BLM Documents, Information and Data.

BLM generally stores or indexes its records by legal land description. Some of the parcels within the mineral estate have been reserved to the tribe. This is because any mineral record for an allotment where the tribe owns the mineral estate relates to the tribe and not the allottee. However, these parcels may also be resurveys done by Cadastral Survey. Also, the BIA records list a number of the allotments twice because of the nature of split ownership of the surface and mineral estate.

OHA Documents, Information and Data. The original material involving the probated case is organized into a file (e.g., notice, orders, will, affidavits, inventory, data for heirship and family history, exhibits, etc.). This file is then mailed to the appropriate BIA Land Titles and Records Office. The BIA Agency is generally furnished copies of the same material the title plant receives. One copy is filed in the OHA office folder.

Records Management Improvements. In recent years, particularly since 1994, several improvements have been made in record

retention and others are in process. The IIM accounting is being centralized and as that occurs, files are reviewed and cleaned and organized and missing records are identified. In October 1997, most files in support of IIM accounts were centralized in Albuquerque, New Mexico. In December 1997, operating policies were issued by the Office of the Special Trustee for American Indians for records required to be compiled for account establishment—mandatory records. These instructions and procedures were required of all field locations establishing IIM accounts. Accordingly, there should be few missing records for new accounts established from the beginning of 1998. Additionally, as accounts were converted and consolidated into the new centralized system, there should be no missing information in support of day to day transactions as those transactions are reviewed centrally using new rules and procedures before they are released for processing.

Additional details regarding records cleanup and collection and directly relevant to this effort are presented in the amended *High Level Implementation Plan*, March 2000. In particular, the OST Data Cleanup subproject and BIA's Data Cleanup and Management subproject bear on this matter.

The Department will complete this analysis and establish a core set of documents necessary to perform the accounting. The resulting document Plan will guide our records searches and will provide for accepting alternative or substitute documentation, information or data when appropriate.

Methodology and Options for Collecting Missing Information

CURRENT SEARCH ACTIVITIES

Office of the Special Trustee for American Indians. The Office of the Special Trustee for American Indians, under the Data Cleanup subproject in the *High Level Implementation Plan* is engaged in searching for missing documents and information through a variety of strategies. The administrative records cleanup did not resolve all deficiencies nor effect a 100 percent cleanup of OST financial trust documents. In some cases documentation is absent or missing from active files. As discussed above, at the conclusion of the IIM jacket folder cleanup, the contractor identified approximately 168,000 IIM jacket folders with missing “mandatory” documents. Missing documentation occurs in the following categories:

- Tribal enrollment
- Social Security Card
- Birth Certificates
- Account Holds
- Courts Orders
- Official and Unofficial Death Notices
- Orders Prohibiting Fund Distribution
- Orders Determining Heirs
- Account Establishment Forms
- Change Orders
- Financial Transaction Documentation
- Disbursement Authorizations

The Office of the Special Trustee for American Indians and DataCom Sciences, Inc. are investigating the use of account stratification to

focus this effort on the more critical and high value accounts. Less than 600 of these accounts cycle more than \$5,000 each per year. These accounts have been established as a priority for locating missing documents and are being worked by the contractor. Another 1,800 accounts cycle between \$1,000 and \$4,999 each per year. These are being addressed as the next priority. A decision on the practicality of continuing this method of search for lower value accounts, or reevaluating the necessity of obtaining certain “mandatory” documents will be made in the next few months.

Maintaining current addresses has been a longstanding problem as the number of missing account holders grows every year, largely due to fractionation. As of January 2000, there are approximately 61,000 “Whereabouts Unknown” accounts. Ironically, the number of bad addresses has grown as a result of reform initiatives that are increasing the amount of correspondence generated to the highly mobile account holder population. To date, the Office of the Special Trustee for American Indians has relied on mail and personal correspondence and attendance at Indian gatherings across the nation to make contact with account holders with incorrect addresses. The use of a computer file search conducted on-site at Indian gatherings has met with some success. In a recent initiative, the Office of the Special Trustee for American Indians generated “Whereabouts Unknown” computer name listings with the individual's social security number, and processed this information through a commercial credit bureau. At a cost of \$1 an inquiry, the Office of the Special Trustee for American Indians has experienced a “hit” factor of upwards of 75 percent on occasion. Similar processing has been conducted with the Indian Health Service also with some success. In addition, the Office of the Special Trustee for American Indians and DataCom Sciences, Inc., are

COLLECTING MISSING INFORMATION

attempting to improve the chance of finding valid addresses soon after a mail document is returned as undeliverable. By working new undelivered mail promptly, it is thought that the number of Whereabouts Unknown accounts may not increase substantially. Alternative approaches to dealing with Whereabouts Unknown, which will be a continuing problem, include new policies or legislation to provide authority to address this situation.

COBELL Document Production. The Department of the Interior is performing a massive and exhaustive IIM trust document search in connection with document production for the five named plaintiffs in the *Cobell v. Babbitt* litigation. Over the past year, Document Production Teams of Departmental employees and contractors from the Office of the Secretary, the Office of the Special Trustee for American Indians, the Bureau of Indian Affairs, the Minerals Management Service, the Bureau of Land Management, and the Office of Hearings and Appeals have been searching and locating documents in response to a November 1996 Order to Produce Documents. The Department search includes paper files, electronic files, microfiche, microfilm, notes, diaries, journals, correspondence, telephone slips/logs, all reports, briefing paper memos briefing papers, calendars and other documentation. The search attempts to locate all multi-part documents, duplicate copies, electronic backups, etc..

The products of interest--and instructive to this exercise--are the Document Production Team-developed, exhaustive listing of the documents used within the Department of the Interior to administer and manage Indian trust accounts (Appendix C). The Team also produced an index to locations where these documents may be stored (Appendix D).

More than 200 document and report types used in Indian trust management have been identified

by the *Cobell* Document Production Teams. This includes all documents and report types, many of which contain duplicate information. The number and type of documents necessary to render an accurate accounting will be substantially less than the 200-plus identified. An analysis will be conducted of the document types to identify those critical to an accounting for the period October 1994 forward.

The *Cobell* Team's work also identified more than 80 locations where these documents and reports are or may be stored, including Department of the Interior sites, National Archives, Federal Records Centers, the Indian Trust Accounting Division offices, the Fort Sill, Oklahoma Museum, etc. for about 40 individuals. Further, during the Team's work, original Bureau of Indian Affairs documents have been discovered among the U.S. General Accounting Office records maintained by the National Archives and Records Administration. In fact, given the number of field locations nationwide involved in Indian trust management, the number of sites is probably closer to 500 locations.

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The following general search strategy is being considered by the Department, and the following documents are under consideration for collection.

Financial Transaction Documents. A search may be made for all financial documents that specifically relate to the IIM accounts and the transactions flowing through the IIM accounts. Thus, all documents relating to the transactions in each IIM account, as well as the administrative documents governing the account, including the jacket file folder, may be collected.

Land Ownership Documents. The conveyance

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document(s) which convey each tract of real property owned or disposed of by the account holder may be collected. The relevant core documents for each tract of land

may be collected. These core documents include such things as the trust patents, allotment schedules, tract and plat book pages, surveys, responsive Land Resources Information System (LRIS) reports, or any document evidencing an encumbrance affecting title at the time ownership was acquired. An example of an encumbrance document would be a lease, right-of-way, easement or use permit which carried forward to the current account owner.

Land Activity Documents. A complete search may be made for all the land-based documents relating to the tracts of land owned by each account holder that affected the activity on the land during the time the account holder owned the land. Land-based documents include all relevant encumbrance documents (leases, contracts, rights of way, easements, etc.), mortgages, additional LRIS reports, maps, production reports and supporting documents, correspondence, and all other such land-related documents. Any documents which evidence why there is a lack of activity on any particular tract may be collected if located.

Probate Documents. All probate files affecting each account holder may be collected. The relevant conveyance probate files (title-conveying probate documents) as identified by the BIA may also be collected.

STRATEGY FOR COLLECTING FROM OUTSIDE SOURCES

Searching Outside Sources. It is possible that certain records for selected transactions may not be available within the Department of the Interior. Depending on the nature and the extent of any

unlocated documents, follow-up procedures may be planned and coordinated to contact relevant third parties as necessary in order to fully exhaust all sources of information for relevant accounting documentation.

Although the extent of the required effort is not known at this time, following are some of the potential sources for additional documentation:

- Individual account holders
- Tribes
- Lessees
- Oil and gas operators
- Loggers
- Mining operators
- Financial institutions
- Indian Trust Accounting Division,
General Services Administration
- U.S. Department of the Treasury
- U.S. Forest Service
- U.S. General Accounting Office
- Office of the Inspector General, DOI

Most of the revenue to IIM accounts comes from leases to use the Indian land and leases to extract minerals. Mineral production is managed by BLM and mineral revenues are collected and managed by MMS. There are existing laws governing record-keeping requirements for lessees, operators, payors and others for mineral operations on Indian lands. The Federal Oil and Gas Royalty Management Act requires these records be kept for 6 years following production, longer if the Secretary's representatives have so ordered. OST is consulting with MMS to ensure that no additional records potentially needed to support transactions in IIM accounts are released. Due to ongoing open audits and other actions many of the records are now required to be kept longer than six years.

The Department will review requirements and coordinate with bureaus/agencies involved in managing surface activities such as timber operations, farming, and grazing to determine

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whether records keeping requirements exist or should be implemented to prevent disposal of records potentially needed to verify IIM trust fund transactions.

The Department will determine if other private sources for information may be used to benefit IIM account transactions or records acquisition. As discussed above, there are thousands of accounts for which the Department cannot find the account holders and therefore cannot disburse monies potentially due them. Inquiries of local and national credit bureaus, for example, may lead to identifying current addresses for these account holders. Other private information management activities maybe surveyed to determine if missing information could be obtained from their databases. Other activities such as state regulatory authorities will be contacted to determine whether account holder information can be obtained.

Finally, several oversight audit and oversight groups have studied IIM account processes. These organizations may be contacted to determine whether there are other known or potential sources where information in support of IIM transactions may be found.

Methodology. Once a desired document, information or data cannot be located within the Department of the Interior, recovery methodologies available include telephone contacts, personal contacts, electronic mail, personal and controlled mail, etc.. Priorities for document, information or data type may have to be established. Timeliness may have to be weighed against efficiency and effectiveness, responsiveness compared against costs and benefits, etc..

Strategy for Searches. The Department should have in its possession the bulk of documents, information and data generated since 1994, and even before that date, given the records freezes

imposed in the mid-1980's. However, when necessary information is not available internally, the Department will expand searches to external sources such as Treasury, GAO, GSA, etc.. Finally, searches of third parties including lessees and account holders will be done. The levels and sequencing of the planned search processes are outlined below.

1. Records internal to trust asset management operations.
2. Records potentially in possession of other Departments such as Treasury, GAO, GSA, etc..
3. Records potentially in the possession of third parties. Third parties can include lessees tendering payments on surface and subsurface leases of trust assets such as lease rentals for agricultural, grazing, rights of way, royalties on mineral production, and timber fees. Account holders receiving payments may also be contacted. Other third parties may include governmental oversight entities such as OIG, GAO, Congressional groups (some Indian records have been found in the files of these groups), regulatory groups to which lessees may report results of operations on Indian lands, and commercial sources such as credit bureaus.

This approach will be tested and refined with the prime goal of making it both flexible and effective. For example, where experience dictates that a direct inquiry of a lessee or account holder should yield the best result, the other steps may be bypassed. More detail for the planned search techniques will be developed in the future.

Alternative Procedures. As an alternative to vouching of transactions and rendering an accurate accounting, certain other approaches may be relevant where either supporting documents cannot be located for specific transactions or where efficiency might be gained

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by analyzing account activity for specific patterns or consistent postings of revenue. As an example, if a receipt transaction cannot be supported, yet the account has consistent, recurring postings for the same collection amount, then a lease agreement, etc. that specifies the terms may be used to support the posting. Another example may be where the same amount is posted to several accounts at the same location. This type of activity may be easily attributable to a per capita payment that can be supported without detailed vouching procedures to journal voucher postings, etc. (i.e., relationships can be made to other postings within the same location).

Project Management. The collection effort outlined in this document will be undertaken by appropriate line managers in the Department's trust management organizations, typically with the aid of additional staff and contractors acquired for this effort specifically. The entire effort will be coordinated and managed by a Project Manager under the guidance of the Office of the Special Trustee for American Indians.

The Department's Work Plan and milestones are presented in the table following this page.

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| | | |
|--|--------------------|--------------------|
| WORKPLAN: Collecting Missing Information | | |
| TASK | BEGIN | COMPLETE |
| Acquire project staff and funding | March 15, 2000 | October 31, 2000 |
| Determine the elements of an appropriate “accounting” for IIM account holders | April 1, 2000 | August 31, 2000 |
| Review existing policies for record retention requirements imposed on external parties by internal DOI bureaus and offices | April 1, 2000 | July 31, 2000 |
| Establish policy on the documents, information and data required to perform an “accounting” in the DOI context | April 1, 2000 | July 31, 2000 |
| Assess the feasibility of developing a complete electronic transaction history file for IIM accounts | April 1, 2000 | July 31, 2000 |
| Assess condition and status of documents, information and data in DOI’s possession | April 1, 2000 | September 30, 2000 |
| Expand Collection of Missing Information, Documents and Data from 3 rd Parties | July 31, 2000 | On-going |
| Decision on the methodology of researching missing “mandatory” documents in IIM file folders. | In Process | September 30, 2000 |
| Initiate a pilot using the chosen methodology for a small sample of IIM accounts to assess effectiveness and efficiency of methodology | September 30, 2000 | June 30, 2001 |
| Assess results of pilot and elect course of action for addressing the balance of IIM trust accounts. | September 30, 2000 | July 31, 2001 |

Appendices

- A. IIM Account Transactional Data
- B. Trust Management Systems
- C. Table of Trust Documents, Information and Data
- D. Locations of Government Information and Documents

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Appendix A - IIM Account Transactional Data

Receipts and Disbursements

Transactional data for the period from October 1, 1994 as projected through September 30, 2000 is summarized in the following tables.

| | Fiscal Years 1995 – 2000 | | |
|------------------------------------|-----------------------------|------------------------------|------------|
| | Transactions | Amount (Absolute Dollars) | Percentage |
| Receipts | | | |
| Less than \$100 | 1,414,781 | \$ 23,775,000 | 2% |
| > \$100 and less than \$1,000 | 377,873 | 114,850,000 | 10 |
| > \$1,000 and less than \$10,000 | 92,488 | 246,179,000 | 21 |
| > \$10,000 and less than \$50,000 | 8,426 | 167,983,000 | 14 |
| > \$50,000 and less than \$100,000 | 1,255 | 87,785,000 | 8 |
| > \$100,000 | 1,777 | 525,218,000 | 45 |
| | 1,896,600 | 1,165,790,000 | 100 |
| Disbursements | | | |
| Less than \$100 | 1,112,464 | 37,368,000 | 4 |
| > \$100 and less than \$1,000 | 575,329 | 172,724,000 | 16 |
| > \$1,000 and less than \$10,000 | 113,794 | 318,556,000 | 30 |
| > \$10,000 and less than \$50,000 | 13,183 | 242,263,000 | 23 |
| > \$50,000 and less than \$100,000 | 1,303 | 87,934,000 | 8 |
| > \$100,000 | 936 | 205,616,000 | 19 |
| | 1,817,009 | 1,064,461,000 | 100 |
| Interest Receipts | 16,328,844 | 243,045,000 | |
| Other (Interest Transfers, etc.) | 12,306,843 | 3,098,872,000 | |
| Total Transactions | 32,349,296 | \$5,572,168,000 | |

NOTE: Receipt and disbursement estimates were derived from actual data for fiscal years 1995 through 1999. Fiscal year 2000 data is estimated based on 1999 data, and interest income was estimated for fiscal years 1999 and 2000.

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Appendix B - Trust Management Systems

| Application Name | Brief Description | Hardware/ Software |
|---|--|--|
| BIA Systems | | |
| Integrated Records Management System (IRMS)–Individual Indian Money (IIM) | A system to track funds due to individual Indians and Tribes from leasing, permits and other uses of Indian lands. | Unisys Clearpath NX, COBOL |
| IRMS–Lease/Range | A system for managing payouts for leases on Indian lands. | Unisys Clearpath NX, COBOL |
| IRMS–Owner | A system that tracks ownership of Indian tribal and trust lands. | Unisys Clearpath NX, COBOL |
| IRMS–Lease Distribute | A payout system for leases on Indian trust lands. | Unisys Clearpath NX, COBOL |
| IRMS–Oil and Gas (RDRS) | A tracking system for mineral and surface land ownership for oil and mineral leases. | Unisys Clearpath NX, COBOL |
| IRMS–People | A tracking system for data on tribes and per capita payouts. | Unisys Clearpath NX, COBOL |
| Land Records Information System (LRIS) | A land title system showing and tracking Indian ownership, including all rights conveyed or changed over time. | IBM Mainframe, Adabas, Natural, System 2000, COBOL |
| Osage–Annuity System | A system to pay out monies to members of the Osage Tribe who are descendents of the original Head Right owners. | PC: Visual Basic, Access, Unisys Clearpath NX Server: COBOL |
| Minerals Management Systems | | |
| Auditing and Financial System (AFS) | Processes receipts from minerals companies and distributes dollars collected. | Hitachi Server, IDMS, COBOL |
| Production Accounting and Auditing System (PAAS) | Compares and generates exception reports of production volumes received from revenue payors and lease operators. | Hitachi Server, IDMS, COBOL |
| Common Reference Database (CRD) | Maintains common reference data (e.g., lease data, codes) for royalty management systems. | Hitachi Server, IDMS, COBOL |
| BLM Management Systems | | |
| Automated Fluid Minerals Support System (AFMSS) | Integrated oil and gas database to support lease operations and enforcement. | IBM Servers, AIX (UNIX), Informix, Prolifics Panther |
| OTFM Systems | | |
| Trust Funds Accounting System | COTS trust accounting system. | IBM, 3090, Located in Wayne, PA. Operated by SEI Investments, Inc. |

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| Application Name | Brief Description | Hardware/ Software |
|--|---|---|
| (TFAS) | | |
| Government Online Accounting Link System (GOALS) | Used to retrieve information from regional finance centers. | U.S. Treasury hosted. |
| Cash Link | Used for U.S. Treasury reporting. | Riggs National Bank has current contract. |
| Electronic Certification System (ECS) | Used to transmit ACH/EFT information to Treasury Regional Dispersing Offices (RDOs) | U.S. Treasury hosted. |
| Banker's Trust | Centralized custodial system. | Hosted by Banker's Trust |
| Pacer | Used to retrieve negotiated check information or initiate stop payment | Hosted by Financial Management Services (FMS) Reston, VA |
| ARCIS | Siemens document imaging system. | Windows NT Server back-end server running Microsoft SQL Server. |
| STRATAVision | FileNet's Panagon Report Manager. | COLD product running under Windows NT |
| Open Data Replication (ODR) | SQL-based application that parses selected fields from TFAS for previous day. | Windows NT, SQL Server. |

Appendix C -Table of Trust Documents, Information and Data

| Classification & Document Type | OST | BIA | MMS | BLM | OHA |
|--|-----|-----|-----|-----|-----|
| | / | | | | |
| Basic Financial Documents | / | | | | |
| Activity Allotment Program | / | | | | |
| Advice of Allocation/Other Authorization | / | | | | |
| Advice of Allotment | / | | | | |
| Advice of Check Issue Discrepancy | / | / | | | |
| Advice of Collections | / | | | | |
| Affidavit in Support of Claims | | / | | | |
| Application and Account for Advance of Funds | / | | | | |
| Application for Allotment or Change in Allotment | / | | | | |
| Apportionment and Allotment Schedules Transmittal | / | | | | |
| Apportionment and Reapportionment Schedule | / | | | | |
| Authorization | / | | | | |
| BIA/IIM Accounts Purchase Order or Other Purchase Orders | / | / | | | |
| Bill for Collections/Collection Voucher | / | / | | | |
| Cancelled Check | / | / | | | |
| Check Carbon | / | | | | |
| Check Register | / | / | | | |
| Claim Form | / | / | | | |
| Claims Against US/Proceed for Government Check | / | | | | |
| Claims Disposition Notice | / | | | | |
| Daily Advice of Status Card | / | | | | |
| Daily Disbursement Report IISDA | / | / | | | |
| Debit Voucher | / | | | | |
| Deposit Ticket/Certificate of Deposit | / | / | / | | |
| Field Receipt | / | / | | | |
| Financial Accounting System Code Sheet | / | | | | |
| Guaranteed Remittance | / | | | | |
| IIA or ISSDA Change Orders | / | | | | |
| IIAA One Time Authorization | / | | | | |
| IIAA Permanent or Voucher/Automatic Authorization | / | | | | |
| IIAA Programmed Authorization | / | | | | |
| IIM Data Change Notice | / | | | | |
| IIM Jacket File | / | / | | | |
| Individual Indian Account Ledger | / | | | | |
| Individual Indian Accounts Application (IIAA) | / | / | | | |
| Intra-Bureau Transfers | / | / | | | |
| IRS 1099 Interest Statement | / | | | | |
| Journal Voucher | / | / | / | | |
| Letter of Advice | / | | | | |
| Lot Sheet | / | | | | |
| Multi-use Standard Requisitioning/ISD | / | | | | |

COLLECTING MISSING INFORMATION

| | | | | |
|---|---|---|---|---|
| Negotiated Check Copies | / | / | | |
| Other Transfers and Corrections | / | / | | |
| Public Voucher for Purchases and Services & Memorandum | / | / | | |
| Public Voucher for Refunds & Memorandum | / | / | | |
| Purchase & Lease Deposits | | / | | |
| Receipt for Cash-Subvoucher | / | | | |
| Receipt Log | / | | | |
| Reconciliation Statement of Funded Checking Account Maintained | / | | | |
| Redemption Authorizations and Schedule of Withdrawals and Credits | / | / | | |
| Reimbursement Voucher | / | | | |
| Request for Individual's Social Security Number | / | | | |
| Request for Issuance of Replacement Check | / | | | |
| Request for Removal of Stop Payment | / | | | |
| Request for Stop Payment | / | / | / | / |
| Schedule of Canceled or Undelivered Checks | / | / | | |
| Schedule of Collections | / | / | | |
| Schedule of Disbursements from an Agency Depository | / | | | |
| Schedule of Unavailable/Undelivered Check Cancellations and Credits | / | | | |
| Statement, Voucher & Schedule of Withdrawals & Credits | / | / | | |
| Treasury Check Agency Recertification Follow-up | / | | | |
| Treasury Check Claims Document | / | | | |
| Unavailable Check Cancellation | / | | | |
| Voucher and Schedule of Payments | / | / | / | |
| Other As Identified | / | | | |

Basic Supportive Documents to Financial Documents

| | | | | |
|--|---|---|---|---|
| Affidavits of Completion | / | | / | |
| All Addendums/Modifications | / | / | / | |
| Allotment or Estate Cards | / | | | |
| Allotment Schedules | / | | / | |
| Appeals | | / | / | / |
| Application | / | | / | |
| BIA INV Reports | / | | | |
| Certificates & Decrees (e.g., death, birth, marriage, divorce, adoption, etc.) | / | | | / |
| Chaining Sheets | | / | | |
| Claims | / | / | | / |
| Data Sheet (OHA-7) | | / | | / |
| Deeds | | / | | |
| Document Search Reports | | / | | |
| Exploration Plans | | / | / | |
| Individual Trust Interest Reports | | / | | |
| Individual Well Report | | | / | |
| Interest Calculations, Distributions & Related Documents | / | / | | |
| Inventories of Trust and Restricted Property | | / | | / |
| Judges Notes | | / | | / |

COLLECTING MISSING INFORMATION

| | | | | |
|---|---|---|---|---|
| Land History Reports | / | / | | |
| Land Index Reports | / | / | | |
| Land Sales | / | | | |
| Lease, Contracts or Agreements (Entire File) | / | / | / | |
| Meter Calibration Data | | | / | |
| Mine Plan & Amendments | | | / | |
| Mortgages | | / | | |
| Notice of Hearing | / | / | | / |
| Notice to All Persons Having an Interest | / | / | | / |
| Order Determining Heirs or Order Approving Will | / | / | | / |
| Other Land Resources Information System Reports | | / | | |
| Owner Document Reports | | / | | |
| Permits (Surface, Mineral, etc.) | / | / | / | / |
| Plat/Tract Books | | / | / | |
| Pleadings and Briefs Filed | | / | | / |
| Probates (Order Determining Heirs) | / | / | | / |
| Range Unit or Lease Income Report | / | / | | |
| Records Unpatented Mining Claims | | | / | |
| Report of Timber Cut | | / | | |
| Return Receipt Mail | | / | | |
| Rights-of-Way | | / | | |
| Sales/Purchase Documents | | / | | |
| Site Security Diagram | | | / | |
| Special Interest reports | | / | | |
| Special or Interim Orders | | / | | / |
| Statement of Completion of Timber Contract | | | | |
| Sundry Notices | | / | / | / |
| Timber Sale Contracts | | / | | |
| Title Status Reports | | / | | |
| Tract History Reports | | / | | |
| Transcript of the Proceedings | | / | | / |
| Trust Patents | | / | / | |
| Wills | | / | | / |
| Other As Identified | / | / | / | / |

Production Supportive Documents

| | | | | |
|--|---|---|---|--|
| Accounting Advice | / | | | |
| ADP Collection Adjustment Report (9-1431) | / | | | |
| ADP Lease Master Coding (Form 9-1425) | / | | | |
| ADP, Oil and Gas Unit, Communization and Collection Master Coding (9-1426) | / | | | |
| Application to Establish Royalty Values (USGS Form 9-1926) | / | / | | |
| Appraisals & Other Value Estimates | / | | / | |
| Appropriations | / | | | |
| Assessments | / | | | |
| Assignment | / | / | / | |
| Audit Reports | / | / | / | |
| Bids | / | | | |

COLLECTING MISSING INFORMATION

| | | | | | |
|---|---|---|---|---|---|
| Check or Wire Transfer Payment Copies | | | / | | |
| Collection Data Sheet (USGS Form 9-1854 or 1854) | | | / | | |
| Collection Letters and requests | | | / | | |
| Complaints | | / | | / | |
| Compliance, Inspection & Enforcement Documents | | / | | / | |
| Condemnations | | / | | | |
| Copies of Audit Reports Associated with Demand Letters | | | / | | |
| Copies of Check Registers or Equivalent | | | / | | |
| Copies of Fax Data Transmittals/Notifications | / | / | / | | |
| Copies of Indian Distribution Reports | | | / | | |
| Copies of Pertinent Bills | | | / | | |
| Copies Payment Processing Worksheets | | | / | | |
| Correspondence | / | / | / | / | / |
| Daily Collection Journal (of Payments) | | | / | | |
| Damages | | / | | / | |
| Direct Pay Authorization and Documentation | / | / | / | | |
| Distribution Calculations & Reports | | / | / | | |
| Division Orders | | | / | | |
| Enforcement Requests | | / | | / | |
| First Production Memorandums | | | / | | |
| Historical Lease Data/Audit Sheet | | | / | | |
| Late or Non-Payment Assessments | | / | / | | |
| Lease Account Check List, Changes and Corrections Worksheet | | | / | | |
| Lease Record Card/Sheet | | | / | | |
| Lessee/Operator Requesting the Refund | | | / | | |
| Log of Rentals on nonproducing Indian Leases | | | / | | |
| MMS 2014 Monthly Report of Sales and Royalty Remittance | | | / | | |
| Monthly Report of Collections To BLM | | | / | | |
| Notices of Advertisement | | / | | | |
| Notices to Lessees (NTL's) | | | / | | |
| Orders or Decrees | / | / | / | / | / |
| Package Report Check-in Sheet (Form 9-329) | | | / | | |
| Payment Advice (USGS Form 9-614A) | | | / | | |
| Penalties and Assessments | | / | / | / | |
| Production Support (e.g., summary level reports to ticket detail) | | / | / | / | |
| Production Verification Reports | | | | / | |
| Quarterly Production Reports and Maps | | | | / | |
| Refunds From Allottees | | | / | | |
| Report of Sales (USGS Form 9-361) | | | / | | |
| Revenue Remittance Code Sheet | | | / | | |
| Rolls | | / | | | |
| Royalty Production Report (USGS Form 9-329) | | | / | | |
| Run Tickets - In Agency Possesion | | | / | | |
| Sales Contracts | | | / | | |
| Statement of Account (USGS Form 9-1428) | | | / | | |
| Statement of Account From Lessees/Operators (USGS Form 9-1424) | | | / | | |
| Supervised Account & Hold Documentation | / | / | | | |

COLLECTING MISSING INFORMATION

| | | | | | |
|--|---|---|---|---|---|
| Transmittal Letters to BIA/OST Forwarding Checks | / | / | / | | |
| Trespasses | | / | | / | |
| Unit and Communization Agreements | | | / | | |
| Voucher & Schedule of Payments | | | / | | |
| Other As Identified | / | / | / | / | / |

Asset Management

| | | | | | |
|--|---|---|---|---|---|
| E - Logs and Other Geological Data | | | | / | |
| Environment Requirements | | / | | / | |
| Exploration Data | | | | / | |
| Historical Index Information | | | | / | |
| Mineral Survey Plats | | | | / | |
| Mining Claim Files | | | | | / |
| NEPA Document | | / | | / | |
| Non-Income Producing Land (Appraisals, Right-of-way, Advertisement, etc.) | | / | | | |
| Original Survey Plats | | / | | / | |
| Survey Field Notes | | / | | / | |
| Survey Group Files | | | | / | |
| Survey Plats | | / | | / | |
| Survey Request File | | / | | / | |
| Surveys | | / | | / | |
| Technical Reports (e.g., Drainage Determinations, Geological & Examinations) | | | | / | |
| Trust Patents | | / | | / | |
| Other As Identified | / | / | / | / | |

Global System Reports

| | | | | | |
|---|---|---|--|--|--|
| 90 Day or Older Report | / | | | | |
| A-17 Interface Reports (TFAS) | / | / | | | |
| Account listing by Area | / | | | | |
| Annual Land Reports | | / | | | |
| Automated Daily Reconciliation Reports (ADR-IRMS/TFMS) | / | | | | |
| Automated Treasury Reconciliations (Treasury/OMNI/TFMS) | / | | | | |
| Batch Proof List | / | / | | | |
| Check Payment & Reconciliation Report | / | | | | |
| Check Register | / | / | | | |
| Compressed General Ledger | / | | | | |
| Control Account Reconciliation | / | | | | |
| Dailies (99 report) | / | | | | |
| Daily Mini ledger (TFAS) | / | | | | |
| Disbursements and Adjustments - ISSDA | / | | | | |
| End of Day Report (TFAS) | / | | | | |
| File Maintenance Memo | / | | | | |
| General Ledger Detail List | / | | | | |

COLLECTING MISSING INFORMATION

| | | |
|--|---|---|
| Historical List of Transactions (IRMS-IIM) | / | / |
| Hold Account List | / | |
| IIM Account Payout Report (TFAS) | / | |
| IIM ACH file-day/night (TFAS) | / | |
| IIM Ledger Cards & Reports | / | |
| IIM Pooled Fund Report (TFAS) | / | |
| Interest Posted (TFAS) | / | |
| Interface Pre-Edits | / | |
| Investment Pool Confirmations and Documentation of Investment | / | |
| Transactions | | |
| Investment Reports Related to IIM Pool (BOLT System) | / | |
| Investment Subsidiary Ledger Reconciliations | / | |
| Investment Subsidiary Ledger Reports (MoneyMax, etc.) | / | |
| IRMS / IIM Verification List | / | / |
| IRMS / RDRS Distribution Transaction Listing | / | / |
| IRMS / RDRS Error Recycle Control Report | / | / |
| IRMS / RDRS Error Recycle Exception Report | / | / |
| IRMS / RDRS Interest Report | / | / |
| IRMS / RDRS MMS Transaction Control Report | / | / |
| IRMS / RDRS Pre-Check Register | / | / |
| IRMS Distribution Batch Pre-Edit | / | / |
| IRMS Range - Error Report | / | / |
| IRMS Range - Lease / Own Match, Distribution / Reconciliation | / | / |
| IRMS Range - Own-IIM Match Verification | / | / |
| IRMS Range - Permittee Listing | / | / |
| IRMS Range - Post / Non-Post | / | / |
| IRMS Range - Range Listing | / | / |
| IRMS Range - Summary Accounts | / | / |
| IRMS to Finance System ADR Reports | / | / |
| Lease Posted (TFAS) | / | / |
| Master File List/Transaction File List | / | |
| Missing Social Security Numbers | / | |
| Monthly Journal of Transactions | / | |
| Oil & Gas Posted (TFAS) | / | / |
| OPAC, Payment Over Cancellations or Reclamation Credits | / | |
| Per Capita Posted (TFAS) | / | / |
| Range Posted (TFAS) | / | / |
| RFM Audit report (TFAS) | / | / |
| Statement of Account & Mailed Sealed Copy (IRMS-IIM) | / | |
| Statement of Accountability | / | |
| Statement of Differences | / | |
| Statement of Financial Condition | / | |
| Statement of Funds in Account | / | |
| Statement of Transactions (SF1219) | / | / |
| Statement of Transactions (SF224) | / | / |
| Statement of Transactions According to Appropriations, Funds and Receipt Accts | / | |

COLLECTING MISSING INFORMATION

| | | | | | | |
|---|---|---|---|---|---|---|
| Total Average Daily Balance Report by Area & Update | / | | | | | |
| Transaction Registers | / | | | | | |
| Undisbursed Appropriation Account Ledger | / | | | | | |
| Undisbursed Appropriation Account Trial Balance | / | | | | | |
| US Treasury Check (Magnetic Tape & Treasury Transmittals) | / | | | | | |
| Other IRMS Reports Not Listed | / | / | | | | |
| Other OMNI/TFMS/Finance System Reports Not Listed | / | / | | | | |
| Other TFAS Reports Not Listed | / | / | | | | |
| Other Treasury Reports Not Listed | / | | | | | |
| Other As Identified | / | / | / | / | / | / |

Appendix D - Representative Locations of Government Information and Documents for 36 Account Holders

National Archives

Chicago, IL
College Park, MD
Denver, CO
Fort Worth, TX
Kansas City, KS
Los Angeles (Laguna Niguel), CA
San Francisco (San Bruno), CA
Washington, D.C.
Seattle, WA
Oklahoma City, OK (Historical Society)

Federal Records Centers

Chicago, IL
College Park, MD
Denver, CO
Fort Worth, TX
Kansas City, KS
Los Angeles (Laguna Niguel), CA
San Francisco (San Bruno), CA
Suitland, MD
Seattle, WA

BIA Offices

Central Office - Washington, D.C.

COLLECTING MISSING INFORMATION

South Interior Building - Washington, DC
Division of Accounting Management - Albuquerque, NM
National Technical Support Center - Albuquerque, NM
Lawton, OK Soil & Moisture Conservation Unit
Lac du Flambeau Forestry Office, WI

BIA Regional Offices & Information Management Centers

Aberdeen, SD
Anadarko, OK
Billings, MO
Minneapolis, MN
Phoenix, AZ
Portland, OR

BIA Agency Offices

Anadarko - Anadarko, OK
Blackfeet - Browning, MT
Fort Hall, ID
Great Lakes - Ashland, WI
Papago - Sells, AZ
Uintah & Ouray - Ft. Duchesne, UT
Wind River - Fort Washakie, WY
Winneabago - Winneabago, NE
WA Land Titles & Records Offices
Aberdeen, SD
Albuquerque, NM
Anadarko, OK
Billings, MT
Portland, OR

BLM State Offices

Arizona - Phoenix, AZ
Eastern States Office - Springfield, VA
Idaho - Boise, ID
Montana - Billings, MT
New Mexico - Santa Fe, NM
Utah - Salt Lake City, UT
Wyoming - Cheyenne, WY

BLM Field Offices

Carlsbad, NM
Casper, WY
Great Falls, MT
Lander, WY
Milwaukee, WI

COLLECTING MISSING INFORMATION

Moore, OK
Newcastle, WY
Phoenix, AZ
Pocatello, ID
Tulsa, OK
Vernal, UT

MMS Audit Offices

Dallas, TX
Farmington, NM
Houston, TX
Lakewood, CO
Oklahoma City, OK
Tulsa, OK

OHA Offices

Salt Lake City, UT
St. Paul, MN
Oklahoma City, OK
Interior Board of Indian Appeals - Arlington, VA

OST Facilities

OST Records Center - Albuquerque, NM
Office of Trust Funds Management - Albuquerque, NM

DOI Field Solicitor's Offices

Billings Field Office - Billings, MT
Salt Lake Field Office - Salt Lake City, UT
Tulsa Field Office - Tulsa, OK
Twin Cities Field Office - Fort Snelling, MN
Rocky Mountain Regional Office - Denver, CO

Other Sites

Indian Trust Accounting Division - Greenbelt, MD
USGS Library - Reston, VA
Ft. Sill, OK Museum

Reference Documents Table

1. OTFM Policy Memorandum No. POL 98-012, Subject: *Mandatory Documentation Requirements for Individual Indian Money (IIM) Account File Jacket Folders*, December 1997
2. House of Representatives Report 102-499, *Misplaced Trust: The Bureau of Indian Affairs Mismanagement of the Indian Trust Fund*, April 1992, 102nd Congress, 2d Session
3. Office of the Special Trustee for American Indians, *Strategic Plan to Implement the Reforms Required by the American Indian Trust Reform Act of 1994*, April 1997
4. The Department of the Interior, *High Level Implementation Plan*, July 1998, Trust Management Improvement Project
5. *American Indian Trust Fund Management Reform Act of 1994*
6. Draft *IIM Related Systems Improvement Project* - The Tiger Team, 1995
7. Arthur Andersen Report - IIM Reconciliation, 1992
8. Tribal Reconciliation Report, 1996
9. *BIA Data Management Plan*, November 1999